<b>Enrolled Copy</b>	S.B. 133

QUALIFICATIONS OF STATE TAX
COMMISSIONERS
2010 GENERAL SESSION
STATE OF UTAH
Chief Sponsor: J. Stuart Adams
House Sponsor: Todd E. Kiser
LONG TITLE
General Description:
This bill amends the State Tax Commission part to address qualifications of
commissioners of the State Tax Commission.
Highlighted Provisions:
This bill:
• addresses the tax knowledge and experience required of commissioners of the State
Tax Commission;
<ul> <li>repeals the qualification requirement for a commissioner of the State Tax</li> </ul>
Commission to give a bond; and
<ul><li>makes technical and conforming changes.</li></ul>
Monies Appropriated in this Bill:
None
Other Special Clauses:
None
<b>Utah Code Sections Affected:</b>
AMENDS:
<b>59-1-202</b> , as enacted by Laws of Utah 1987, Chapter 4
<b>59-1-204</b> , as enacted by Laws of Utah 1987, Chapter 4

29 Section 1. Section **59-1-202** is amended to read: S.B. 133 Enrolled Copy

30	59-1-202. Qualifications of members of commission.
31	(1) Members of the commission shall [possess knowledge of tax policy and] have:
32	(a) significant tax experience that is relevant to holding office as a commissioner;
33	(b) knowledge of tax administration [and have]; and
34	(c) executive and administrative experience.
35	(2) (a) At least one member of the commission shall have expertise in the theory and
36	practice of ad valorem taxation[ <del>, and at</del> ].
37	(b) At least one member of the commission shall have [basic] substantial knowledge
38	in the theory and practice of excise, income, sales, and corporate taxation.
39	(3) The membership of the commission shall represent composite skills in accounting
40	auditing, property assessment, management, law, and finance.
41	Section 2. Section <b>59-1-204</b> is amended to read:
12	59-1-204. Oath of office.
43	(1) Before entering upon the duties of office, a member of the commission shall
14	qualify by taking the constitutional oath of office [and giving a bond to the state in an amount
45	prescribed by the director of the Division of Finance].
46	(2) The oath [and bond] described in Subsection (1) shall be recorded and filed.
17	[Bond premiums shall be paid by the state.]